

Form F-66 (IA-2) (6-11-2014)					
STATE OF IOWA 2014 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2014 CITY OF LE GRAND , IOWA DUE: December 1, 2014		16206400600000 City of Le Grand P. O. Box 430 Le Grand, IA 50142 <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		143,727		143,727	140,490
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		143,727		143,727	140,490
Delinquent property taxes		0		0	0
TIF revenues		0		0	0
Other city taxes		84,204	0	84,204	83,858
Licenses and permits		3,115	0	3,115	2,375
Use of money and property		8,248	738	8,986	9,810
Intergovernmental		124,644	0	124,644	128,015
Charges for fees and service		0	248,566	248,566	255,575
Special assessments		0	0	0	0
Miscellaneous		32,117	0	32,117	20,554
Other financing sources		96,559	0	96,559	93,959
Total revenues and other sources		492,614	249,304	741,918	734,636
Expenditures and Other Financing Uses					
Public safety		116,238	0	116,238	124,971
Public works		77,093	0	77,093	93,845
Health and social services		0	0	0	0
Culture and recreation		92,491	0	92,491	135,227
Community and economic development		0	0	0	0
General government		54,975	0	54,975	66,511
Debt service		42,273	0	42,273	42,273
Capital projects		0	0	0	0
Total governmental activities expenditures		383,070	0	383,070	462,827
Business type activities		0	271,755	271,755	309,291
Total ALL expenditures		383,070	271,755	654,825	772,118
Other financing uses, including transfers out		93,859	0	93,859	93,859
Total ALL expenditures/And other financing uses		476,929	271,755	748,684	865,977
Excess revenues and other sources over (Under) Expenditures/And other financing uses		15,685	-22,451	-6,766	-131,341
Beginning fund balance July 1, 2013		560,051	344,005	904,056	858,329
Ending fund balance June 30, 2014		575,736	321,554	897,290	726,988
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt		\$ 157,000	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 1,568,764
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			10/31/2014		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Jodi L. Abrahams		→	641	479-2464	
Signature of Mayor or other City official (Name and Title)				Date signed	
				10/27/2014	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF LE GRAND			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div> Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	143,727	0		0	0	0	143,727			143,727	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	143,727	0		0	0	0	143,727		T01	143,727	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	143,727	0		0	0	0	143,727			143,727	6
7	TIF revenues			0				0		T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	1,847	0	0	0	0	0	1,847	0	T19	1,847	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	82,357	0	0	0	0	82,357	0	T09	82,357	14
15	TOTAL OTHER CITY TAXES	1,847	82,357	0	0	0	0	84,204	0		84,204	15
16	Section B - LICENSES AND PERMITS	3,115	0	0	0	0	0	3,115	0	T29	3,115	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,459	29	0	0	0	0	1,488	738	U20	2,226	18
19	Rents and royalties	6,760	0	0	0	0	0	6,760	0	U40	6,760	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	8,219	29	0	0	0	0	8,248	738		8,986	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LE GRAND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		93,663					93,663		C46	93,663	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	0	1,872	0	0	0	0	1,872	0	C89	1,872	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	0	95,535	0	0	0	0	95,535	0		95,535	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	7,544	73	0	0	0	0	7,617	0	D89	7,617	64
65	Township contributions	21,492	0	0	0	0	0	21,492	0	D89	21,492	65
66	Fire/EMT service		0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	29,036	73	0	0	0	0	29,109	0		29,109	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	29,036	95,608	0	0	0	0	124,644	0		124,644	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	147,263	A91	147,263	73
74	Sewer	0	0	0	0	0	0	0	101,303	A8Ø	101,303	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	0	A81	0	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LE GRAND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	0	0	0	0	0	0	0	0	A61	0	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	0	0	0	0	0	0	0	248,566		248,566	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	13,343	7,957	0	0	0	0	21,300	0	U99	21,300	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	882	0	0	0	0	0	882	0	U30	882	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	8,562	0	0	0	0	0	8,562	0		8,562	113
114	Insurance Dividend	1,373	0	0	0	0	0	1,373	0		1,373	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	24,160	7,957	0	0	0	0	32,117	0		32,117	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF LE GRAND					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	210,104	185,951	0	0	0	0	396,055	249,304		645,359	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	2,700	0	0	0	0	2,700	0	NR	2,700	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	32,000	16,100		45,759	0	0	93,859	0		93,859	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	32,000	18,800	0	45,759	0	0	96,559	0		96,559	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	242,104	204,751	0	45,759	0	0	492,614	249,304		741,918	132
133												133
134	Beginning fund balance July 1, 2013	152,379	407,672	0	0	0	0	560,051	344,005		904,056	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	394,483	612,423	0	45,759	0	0	1,052,665	593,309		1,645,974	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF LE GRAND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	21,230	0	0	0	0	0	21,230		E62	21,230	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	1,750	0	0	0	0	0	1,750		E89	1,750	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	69,021	10,000	0	0	0	0	79,021		E24	79,021	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	7,436	5,900	0	0	0	0	13,336		E32	13,336	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	477	0	0	0	0	0	477		E66	477	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	424	0	0	0	0	0	424		E32	424	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	100,338	15,900	0	0	0	0	116,238			116,238	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LE GRAND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	53,944	0	0	0	0	53,944		E44	53,944	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	494	0	0	0	0	494		E60	494	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	11,741	0	0	0	0	11,741		E44	11,741	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	7,162	0	0	0	0	7,162		E44	7,162	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	3,752	0	0	0	0	0	3,752		E81	3,752	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	3,752	73,341	0	0	0	0	77,093			77,093	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LE GRAND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF LE GRAND					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	53,516	5,704	0	0	0	0	59,220		E52	59,220	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	9,282	2,597	0	0	0	0	11,879		E61	11,879	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	10,041	0	0	0	0	0	10,041		E61	10,041	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	10,876	475	0	0	0	0	11,351		E61	11,351	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	83,715	8,776	0	0	0	0	92,491			92,491	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LE GRAND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,734	0	0	0	0	0	4,734		E29	4,734	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	31,029	0	0	0	0	0	31,029		E23	31,029	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	974	0	0	0	0	0	974		E89	974	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	2,280	0	0	0	0	0	2,280		E25	2,280	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	8,348	0	0	0	0	0	8,348		E31	8,348	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	7,610	0	0	0	0	0	7,610		E89	7,610	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	54,975	0	0	0	0	0	54,975			54,975	176
177	Section G — DEBT SERVICE	0	0	0	42,273	0	0	42,273			42,273	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	42,273	0	0	42,273			42,273	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	0	0	0	0	0	0			0	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	242,780	98,017	0	42,273	0	0	383,070			383,070	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF LE GRAND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								137,377	E91	137,377	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation								134,378	E80	134,378	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation								0	E81	0	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF LE GRAND					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								271,755		271,755	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	242,780	98,017	0	42,273	0	0	383,070	271,755		654,825	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	16,100	77,759		0	0	0	93,859	0		93,859	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	16,100	77,759	0	0	0	0	93,859	0		93,859	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	258,880	175,776	0	42,273	0	0	476,929	271,755		748,684	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	436,647	0	3,486	0	0	440,133			440,133	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	135,603	0	0	0	0	0	135,603			135,603	267
268	Total Governmental	135,603	436,647	0	3,486	0	0	575,736			575,736	268
269	Proprietary								321,554		321,554	269
270	Total ending fund balance June 30, 2014	135,603	436,647	0	3,486	0	0	575,736	321,554		897,290	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	394,483	612,423	0	45,759	0	0	1,052,665	593,309		1,645,974	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF LE GRAND

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 21,230		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 131,070

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED															
A. Long-term debt	Debt outstanding JULY 1, 2013 (a)		Debt during the fiscal year				Debt Outstanding JUNE 30, 2014						Interest paid this year (h)			
Purpose			Issued (b)		Retired (c)		General obligation (d)		TIF revenue (e)		Revenue (f)				Other (g)	
1. Water utility	19U		29U		39U		49U		49U		49U		49U		191	
2. Sewer utility	19U		29U		39U		49U		49U		49U		49U		189	
3. Electric utility	19U		29U		39U		49U		49U		49U				192	
4. Gas utility	19U		29U		39U		49U		49U		49U				193	
5. Transit-bus	19U		29U		39U		49U		49U		49U				194	
6. Industrial Revenue	19T		24T		34T				44T		44T				189	
7. Mortgage revenue	19T		24T		34T				44T		44T				189	
8. TIF revenue	19U		29U		39U		49U		49U		49U		49U		189	
9. Other-Specify	19U		29U		39U		49U		49U		49U		49U		189	
10. GO-drinking water program	19U	193,000	29U		39U	36,000	49U	157,000	49U		49U		49U		189	5,790
11.	19U		29U		39U		49U		49U		49U		49U		189	
12.	19U		29U		39U		49U		49U		49U		49U		189	
13.	19U		29U		39U		49U		49U		49U		49U		189	
14.	19U		29U		39U		49U		49U		49U		49U		189	
Total long-term debt		193,000		0		36,000		157,000		0		0		0		5,790

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	31,375,279	x .05 = \$	1,568,764

Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014									
Type of asset	Amount - Omit cents										
	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds funds (d)		Total (e)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .											
W01		W31		W61							
\$		\$	0	0	897,290	897,290					
REMARKS							V98				